

BOARD OF PUBLIC ACCOUNTANCY
239 Causeway Street, Suite 450
Boston, MA 02114
617-727-1806

In order to ensure the timely processing of your application, please submit a completed application with all requisite supporting documentation. It is preferable that all documentation is gathered by the applicant and forwarded with the application form. Supporting documentation, which is received separately, may delay the process. If you are having documents forwarded separately, please include a cover letter that states this.

Print Name

Address

City State Zip Code

OFFICE USE ONLY

Fee Received \$ _____ Voucher # _____ Deposit Date _____

First Review By _____ Date: _____

Second Review By _____ Date: _____

All questions on application must be answered. Sign and date application. Information on application must be current and up to date. APPLICATION MUST BE LEGABLE and COMPLETED IN INK. Other attachments must be included after answering questions as listed on page 3. No photocopies of supporting documentation are allowed (originals only addressed to the Board currently dated). Character and experience letters are acceptable if dated within one year of the application's receipt. Please do not submit supporting documentation in sealed envelopes.

THIS CHECK LIST WITH THE FOLLOWING ITEMS MUST BE INCLUDED WITH YOUR COMPLETED APPLICATION

1. () Check or money order for the requisite fee payable to Comm. of Mass. - Board of Public Accountancy (\$152.00 if you have never been granted a license/certificate or registration in any state. All others, fee is \$434.00) **FEES ARE NON-REFUNDABLE.**;
2. () Pursuant to G.L. c. 62C, sec. 47A, the Division of Registration is required to obtain your U.S. Social Security Number (SSN) and forward it to the Massachusetts Department of Revenue upon licensure. That Department will use your SSN to ascertain compliance with the laws of the Commonwealth. In lieu of a SSN, an Individual Taxpayer Identification Number (ITIN) is acceptable, (complete IRS Form W-9 for ITIN). The SSN or an ITIN is mandatory from everyone.
3. () A recent passport type photograph at least 2" by 2" in size affixed to application (glued, taped or stapled)
YES N/A
4. () () Bachelor Degree transcript;
5. () () 24 hours accounting concentration per 252 CMR 2.01 (3);
6. () () Master Degree transcript;
7. () () Foreign degrees evaluation from the Center for Educational Documentation (CED)
8. () Original experience letter(s) on firm letterhead, signed by a CPA partner/shareholder/member of the firm(s) where you work(ed) certified under pains and penalties of perjury, that the experience gained included 1000 hours in the report function on full disclosure financial statements, of which no more than 300 hours was in full disclosure compilations and that it was gained during 3 calendar years full-time public accountancy experience if you have a bachelors degree, reduced to 2 calendar years if you have a masters degree. Letter(s) must specify exact dates (month, day, year) employed and if part-time or full-time. If not currently practicing at a CPA firm, please provide information as to your present employment. See enclosed Experience Letter Education and Experience Requirements for further details.
9. () Three (3) original letters from employers, clients of employers, business associates or other individuals who are willing to testify to your fitness of character to provide public accounting services.
10. () () If examination was taken in another state, contact that state for a board certified statement of your CPA exam grades with dates of sitting. Statement must be currently dated and addressed to the Massachusetts Board.

RECIPROCAL LICENSURE - MUST SUBMIT ABOVE ITEMS #1 THROUGH #10 AND #11 BELOW

11. () Official verification of current licensure standing from other State Board(s) including date license was issued and expiration date. This official verification must be addressed to the Mass. Board and issued not more than 2 months from **date application is submitted to Board. See Education, Experience & Examination Cert. Summary for Exam Grade Recognition.**

WAIVER OF MASSACHUSETTS CPA EXAM GRADE CONDITIONS

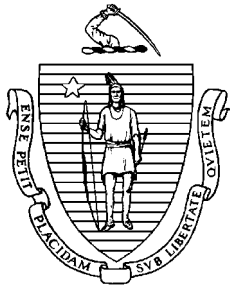
12. () () Verification of 4 calendar years full-time public accountancy experience after date certified in the other state out of the last 10.

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OFFICE USE ONLY

DATE: _____: Upon review, your application appears to be deficient of the following items listed above:

NOTE: _____



The Commonwealth of Massachusetts
Division of Professional Licensure
Board of Public Accountancy
239 Causeway Street, Suite 450
Boston, MA 02114

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**APPLICATION FOR A CERTIFICATE TO PRACTICE AS A CERTIFIED PUBLIC
ACCOUNTANT**

Original License Fee \$152.00

Reciprocal License Fee \$434.00

A certified check or money order is preferred, personal checks are acceptable. Please make remittance payable to the "Commonwealth of Massachusetts/Board of Public Accountancy." Once received by the Board, the application fee will not be refunded. You must answer all questions carefully and completely.

PRINT OR TYPE ALL INFORMATION

1. NAME _____
LAST FIRST MIDDLE INITIAL

2. MAILING ADDRESS _____
NO. STREET APT. NO. TELEPHONE NO.

CITY OR TOWN STATE ZIP CODE

3. DATE OF BIRTH _____ U.S. SOC. SEC. NO. OR ITIN _____
MONTH/DAY/YEAR

4. Date that you successfully passed the AICPA Uniform Examination in Massachusetts _____
MONTH/YEAR

5. If examination was taken in another state, contact that state for a board certified statement of all grades and dates of sittings. Statement must be currently dated and addressed to the Massachusetts Board.

6. If you have been or are registered/certified/licensed in any state(s), complete the following:

State	License/Certificate Number	Date Licensed	Current	Lapsed	Revoked/ Suspended	Probation

- | | <u>YES</u> | <u>NO</u> |
|--|--------------------------|--------------------------|
| 7. Has any disciplinary action been taken against you within last ten years by another state licensing board? | <input type="checkbox"/> | <input type="checkbox"/> |
| If so, please attach a letter explaining the details. | | |
| 8. Have you voluntarily surrendered a professional license within the last ten years? | <input type="checkbox"/> | <input type="checkbox"/> |
| If so, please attach a letter explaining the details. | | |
| 9. Are you the subject of pending disciplinary action? | <input type="checkbox"/> | <input type="checkbox"/> |
| If so, please attach a letter explaining the details. | | |
| 10. Have you been the defendant in a civil proceeding resulting in a settlement or judgment against you within the last ten years? | <input type="checkbox"/> | <input type="checkbox"/> |
| If so, please attach a letter explaining the details. | | |
| 11. Have you been convicted of a criminal offense other than a misdemeanor within the last ten years? | <input type="checkbox"/> | <input type="checkbox"/> |
| If so, please attach a letter explaining the details. | | |
| 12. Have you ever changed your name through marriage or otherwise? | <input type="checkbox"/> | <input type="checkbox"/> |
| If so, explain the details, especially if you passed the exam under your maiden name. | | |

13. EDUCATION

	<u>NAME</u>	<u>STATE</u>	<u>MAJOR</u>	<u>DEGREE REC'D</u>	<u>MONTH/YEAR</u>
College or University					
Graduate School					
Other					

Submit all college transcripts, which include required degree and courses as per 252 CMR.

14. **CHARACTER ENDORSEMENT LETTERS**

Ask three reputable citizens who are personally acquainted with you (but are not related to you) to provide a letter attesting to your good character and recommend you as worthy to be registered as a Certified Public Accountant. Letters may also be from employers or clients of employers or business associates.

15. **EXPERIENCE**

Give below a chronological record of your qualifying experience per 252 CMR 2.07(2), (3) and/or (6). This experience section should include your current employment if not included as qualifying experience.

FROM - TO month / year	Name and address of corporation, firm or individual by whom you were employed, and name and title of your immediate superior	Nature of Employer's Business	Rank and nature of your work, and title, if any

The applicant named on this application and shown in the attached photograph agrees to abide by the rules and regulations for the certification of public accountants as contained in Title 252 of the Code of Massachusetts Regulations. All statements made herein are made under the pains and penalties of perjury.

Applicant's Signature

Date

Attach One Passport

Type Photo Here

2" x 2"

**BOARD OF PUBLIC ACCOUNTANCY
239 CAUSEWAY STREET, SUITE 450
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EDUCATION, EXPERIENCE and EXAMINATION CERTIFICATION SUMMARY

NOTE

**THESE REQUIREMENTS ARE CHANGING AS OF NOVEMBER 2002
VISIT BOARD WEB SITE AT: www.state.ma.us/reg/boards/pa**

An applicant for a certificate as a certified public accountant, who qualifies otherwise in the opinion of the Board, shall receive a certificate as a certified public accountant upon satisfying the Board that he/she meets the following requirements of education, experience and qualifying examination.

EDUCATION AND EXPERIENCE: (a) That he/she is a graduate of a U.S. college or university with a bachelor's degree or its equivalent as approved by the Board with an accounting concentration, and that he/she has had at least three years of experience in the full-time practice of public accounting as described in 252 CMR 2.07(3); or

(b) That he/she is a graduate of a college or university approved by the Board with a bachelor's degree supplemented by a master's degree or its equivalent from a college or university also approved by the Board, provided the applicant's education has included an accounting concentration or the equivalent thereof, and that he/she has had at least two years experience in the **full-time practice of public accounting** of the type described in 252 CMR 2.07(3); or

An accounting concentration as noted in (a) and (b) above shall be defined as a minimum of 24 semester hours (36 quarter hours) in accounting subjects (Accounting, Auditing and Taxation). Accounting subjects do not include elementary or introductory courses. The minimum accounting course requirement for an accounting concentration shall consist of the following subjects:

Intermediate/Financial Accounting	6 semester hrs (9 quarter hrs)
Advanced/Managerial Accounting	3 semester hrs (4 1/2 hrs quarter hrs)
Auditing	3 semester hrs (4 1/2 quarter hrs)
Taxation	3 semester hrs (4 1/2 quarter hrs)

The remaining 9 semester hours (13 1/2 quarter hrs) may be obtained in completing additional Accounting, Auditing or Taxation courses or in the following listed subject areas: Business Law, Statistics, Computer Science or Finance. The maximum number of hours allowed in each of these subject areas shall be 3 semester hrs. (4 1/2 quarter hrs). If not part of a degree, the accounting concentration requirement may be met separately before examination.

TYPE OF EXPERIENCE REQUIRED: The experience required in 252 CMR 2.07(3)(a) or (b) above for a certificate as a certified public accountant shall have been in public practice or its governmental equivalent, as defined in 252 CMR 2.07(6) and as approved by the Board, and that such experience shall have included 1,000 hrs in the report function on full disclosure financial statements, of which not more than 300 hrs may consist of full disclosure compilations. Applicants for the certificate must submit to the Board a letter or statement from each of his employers over the most recent period of his experience of the length required. **Such a statement shall certify the name of the employee, full-time employment as defined below, the specific date(s) of employment and "1,000 hrs of experience in the report function on full-disclosure financial statements, of which no more than 300 hours consist of full disclosure compilations" and shall be "attested to under the pains and penalties of perjury" by a partner or principal (in the case of a sole proprietor or PC shareholder) describing the applicant's experience.**

FULL-TIME EXPERIENCE: The Board will credit full-time experience with a practicing public accountant only if such experience extends over an uninterrupted period of two months or more with a minimum of 35 hours per week in conformity with 252 CMR 2.07 (3).

EQUIVALENT EXPERIENCE: The Board, in its discretion, may grant credit for experience with the Commonwealth of Massachusetts and the Federal Government on a prorated and equivalent basis as described by 252 CMR 2.07(6).

EXAMINATION GRADES RECOGNITION: A candidate, not less than 18 years of age, who meets the education portion of the requirements above must sit for all four parts of the Uniform CPA Examination at any given examination until all parts are passed; provided that, conditional credit will be granted for passing (MINIMUM 75) two parts or practice and failing the remaining parts with a minimum of 50; such conditional credit will extend for six subsequent examination dates regardless of the state in which the examination was taken. A waiver of these examination conditions may be granted for a validly licensed CPA of other states provided that the applicant is now licensed and has been in public accounting for five of the last ten years after licensure as certified by the other state board and employer(s) respectively.

EXCEPTIONS TO EDUCATION AND EXPERIENCE REQUIREMENTS: The education requirements of 252 CMR 2.07 (2) (a) and 2.07 (2) (b) notwithstanding, a candidate who successfully passes the examination shall be eligible for the certificate of certified public accountant if he/she satisfies the Board that he possess the education and experience requirements that were requisite at the time he/she first sat for the examination in some prior year.

EXAMINATION APPLICATIONS are available at www.nasba.org or by calling (800) CPA-EXAM or (615) 880-4200. Examination is offered twice a year, in the month of May and November.

Graduates of foreign schools must have their degree evaluated by the Center For Educational Documentation to determine that the foreign degree is the equivalent of a bachelor's degree from a recognized U.S. University or College. Contact Center For Education Documentation at (617) 522-4738.

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**EXPERIENCE LETTER
EDUCATION & EXPERIENCE REQUIREMENTS**

An applicant for a certificate as a certified public accountant who sat for the CPA exam for the first time after the May 1989 examination must meet the qualifying examination requirement along with the following requirements of experience based on their level of education.

(a) That he/she is a graduate of a U.S. college or university with a bachelor's degree or its equivalent as approved by the Board with an accounting concentration, and that he/she has had **at least three years of experience in the full-time practice of public accounting as described in 252 CMR 2.07(3); or**

(b) That he/she is a graduate of a college or university approved by the Board with a bachelor's degree supplemented by a master's degree or its equivalent from a college or university also approved by the Board, provided the applicant's education has included an accounting concentration or the equivalent thereof, and that he/she has had **at least two years experience in the full-time practice of public accounting of the type described in 252 CMR 2.07(3)**

All applicants must provide experience letter(s) containing the following information:

- (a) Experience letter must be on CPA firm letterhead, addressed to the Mass. Board of Public Accountancy and currently dated (not more than one year from submission date of application)
- (b) Exact dates of employment (month, day, year);
- (c) Must indicate that employment was full-time through the dates in (a); or, if the experience includes any part-time periods, those periods must be evaluated by the Board for full-time equivalency. The firm must provide a detailed listing per week of the entire part-time period and the number of hours of each period which include vacation or paid sick time by week;
- (d) Must include the following description of the qualifying experience:
That the applicant "has gained experience in the practice of public accountancy and that this experience has included **1,000 hours in the report function on full disclosure financial statements, of which not more than 300 hours were in full disclosure compilations**".

If the applicant's experience is with more than one firm, the candidate must obtain experience letters to total the 1,000 hours in the report function and each letter must specify the exact number of report hours in each category (audit, review and full disclosure compilation). If the entire 1,000 hours in the report function is satisfied with one firm, then the remaining experience letters can merely specify full-time employment in the practice of public accountancy.

- (e) The entire content of this experience letter must be attested to under pains and penalties of perjury;
- (f) Signed by a CPA partner, shareholder or member. Letter must be not more than one year from submission date of application.

THE BOARD RECOMMENDS THAT THESE REQUIREMENTS BE PROVIDED TO THE CPA COMPLETING THE EXPERIENCE LETTER.

Candidates Who Sat the Exam Prior to May 1989

Education and Experience Requirements for Certification (Old Rule)

Education and Experience Requirements

An applicant for a certificate as a Certified Public Accountant who has successfully passed the examination, and qualifies otherwise in the opinion of the Board, shall receive a certificate as a Certified Public Accountant upon satisfying the Board that he/she meets the following requirements of education and experience:

- (a) That he/she is a graduate of a college or university approved by the Board with a bachelor's degree; and that he/she has had at least three years' experience as a full-time practicing Public Accountant of the type described in 252 CMR 2.07(3) below, or
- (b) That he/she is a graduate of a college or university approved by the Board with a bachelor's degree supplemented by a master's degree or its equivalent from a college or university also approved by the Board, provided the applicant's education has included 24 semester hours or the equivalent thereof in the study of accounting; and that he/she has had at least two years' experience as a full-time practicing Public Accountant of the type described in 252 CMR 2.07(3) below; or
- (c) That he/she is a registered Public Accountant in Massachusetts with at least a high school education (or its equivalent in the opinion of the Board) and with experience in Public Accounting of the type described in 252 CMR 2.07(3) below, to an extent deemed adequate by the Board.

Type of Experience Required

The experience required in 252 CMR 2.07(2)(a) through 2.07(2)(c) above for a certificate as a certified public accountant shall have been in public practice or its equivalent and a significant part of it shall have been directed toward the expression of an opinion on financial statements. Applicants for the certificate are expected to obtain for the Board a statement from each of whoever were his/her employer(s) over the most recent period of his/her experience of the length required. Such a statement shall be attested to by a partner of principal of such employer(s) describing the applicant's experience in the following:

- (a) Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions recorded in the accounting records.
- (b) Experience in the preparation of audit working papers covering the examination of the accounts usually found in accounting records.
- (c) Experience in the planning of the program of audit work including the selection of the procedures to be followed.
- (d) Experience in the preparation of written explanations and comments on the findings of the examinations and on the accounting records.
- (e) Experience in the preparation and analysis of financial statements together with explanations and notes thereon.

Exceptions to Education and Experience Requirements

The education requirements of 2.07(2)(a) and 2.07(b) notwithstanding, a candidate who successfully passes the examination shall be eligible for the certificate of certified public accountant if he satisfies the Board that he possesses the education and experience requirements that were requisite at the time he/she first sat for the examination in some prior year.

Full Time Experience

The Board will credit full-time experience as a practicing public accountant only if such experience extends over an uninterrupted period of two months or more.

Experience with Government

- (a) The Board, in its discretion, may grant credit of one year of requisite experience for every three full years of service in filed audit work with the United States Government in Grade 7 and/or for every two full years in Grade 9 or higher, provided that, in the opinion of the Board, such experience is substantially equivalent to that of public accounting practice.
- (b) The Board, in its discretion, may grant credit of one year of requisite experience for field audit work with an Agency of the Commonwealth of Massachusetts, or a subdivision thereof, for every three full years of service in a pay grade of the Commonwealth equivalent to United States Government Grade 9 or higher, provided that, in the opinion of the Board, such experience is substantially equivalent to that of public accounting practice.

**Board of Public Accountancy
239 Causeway Street, Suite 450
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The Massachusetts State Board of Public Accountancy has established tentative meeting dates at which time applications will be reviewed during the year. PLEASE SEE BOARD CALANDER AT:

WWW.STATE.MA.US/REG/BOARDS/PA

COMPLETED applications must be received in the Board office no later than TEN WORKING DAYS prior to the next scheduled Board Meeting in order to be reviewed at that meeting. Applications received after the deadline will be reviewed at the next scheduled meeting.

PLEASE DO NOT CALL THE BOARD TO INQUIRE ABOUT STATUS OF YOUR APPLICATION REVIEW. You will be notified of the Board's decision by mail within 1 to 2 weeks after the review.